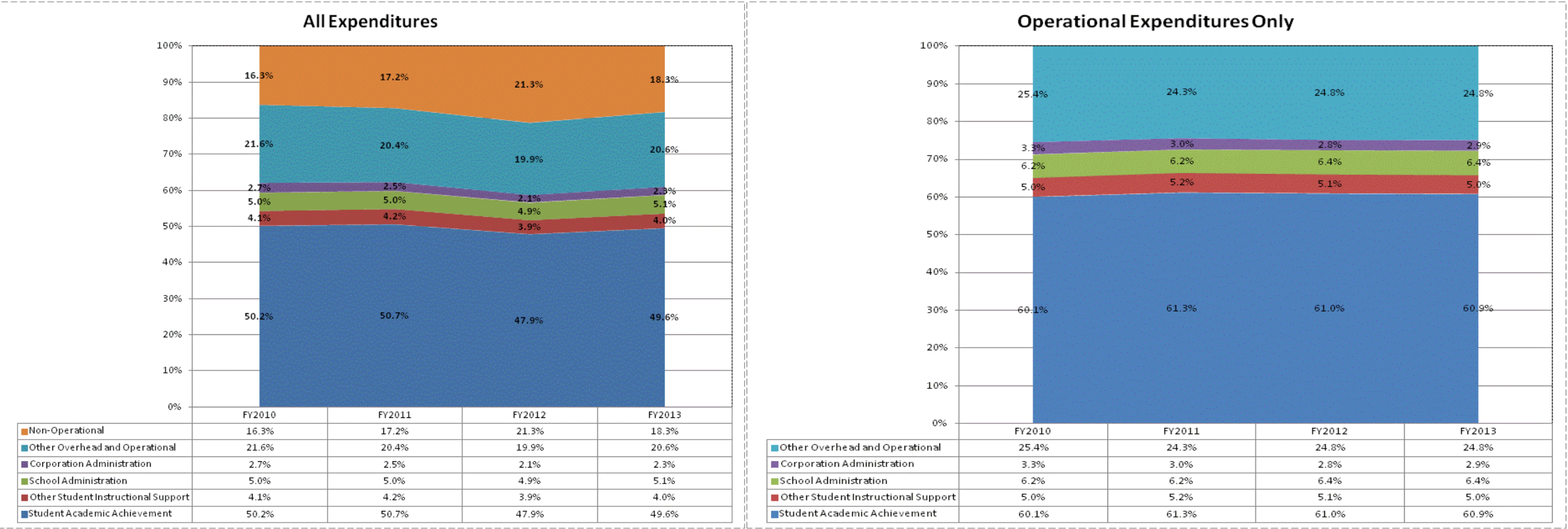


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Monroe County Com Sch Corp (5740)

Monroe County Com Sch Corp (5740)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$53,600,891	48.2%	\$56,734,310	48.2%	\$59,501,926	47.9%	\$58,879,272	49.6%
Student Instructional Support	\$11,345,090	10.2%	\$10,490,661	8.9%	\$10,843,749	8.7%	\$10,874,501	9.2%
Overhead and Operational	\$25,486,826	22.9%	\$26,588,061	22.6%	\$27,315,663	22.0%	\$27,175,392	22.9%
Nonoperational	\$20,846,063	18.7%	\$23,835,495	20.3%	\$26,461,337	21.3%	\$21,726,325	18.3%
Grand Total	\$111,278,870		\$117,648,527		\$124,122,674		\$118,655,490	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	58.4%	57.1%	56.7%	58.8%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Monroe County Com Sch Corp (5740)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$0	\$124,469	N/A	N/A	N/A
11050 Regular Programs; Full Day Kindergarten	\$371,587	\$1,787,638	\$1,738,672	\$2,152,162	479%	20%	24%
11100 Regular Programs; Elementary	\$13,648,616	\$19,270,809	\$19,524,266	\$18,262,782	34%	-5%	-6%
11200 Regular Programs; Middle/Junior High	\$3,616,730	\$4,766,147	\$4,802,451	\$4,735,170	31%	-1%	-1%
11300 Regular Programs; High School	\$7,625,891	\$10,755,413	\$11,492,759	\$11,867,883	56%	10%	3%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$228,420	\$267,346	\$165,595	N/A	-28%	-38%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$150,000	\$203,030	\$0	N/A	-100%	-100%
11510 Vocational Education; Cooperative Education	\$121,965	\$183,993	\$162,870	\$180,198	48%	-2%	11%
11590 Other Vocational Education Programs	\$945,018	\$1,320,673	\$1,415,775	\$1,405,881	49%	6%	-1%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$88,505	\$126,109	\$0	\$0	-100%	-100%	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$372,123	\$423,589	\$712,553	\$828,483	123%	96%	16%
12110 Gifted And Talented; Gifted and Talented	\$138,913	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$168,876	\$190,990	\$198,689	N/A	18%	4%
12230 Mental Disabilities; Severe Mental Disabilities	\$984,009	\$1,636,228	\$1,269,311	\$1,308,010	33%	-20%	3%
12320 Physical Impairment; Multiple Disabilities	\$3,474,785	\$5,161,672	\$6,221,549	\$6,111,048	76%	18%	-2%
12330 Physical Impairment; Visual Impairment	\$57,561	\$79,374	\$29,790	\$72,122	25%	-9%	142%
12340 Physical Impairment; Hearing Impairment	\$166,996	\$235,179	\$163,541	\$137,788	-17%	-41%	-16%
12350 Physical Impairment; Homebound	\$74,848	\$112,192	\$107,559	\$69,318	-7%	-38%	-36%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$230,918	\$283,922	\$328,056	\$378,192	64%	33%	15%
12510 Culturally Different; Communication Disorders	\$65,635	\$1,043,000	\$994,650	\$1,047,508	> 500%	0%	5%
12520 Culturally Different; Compensatory	\$1,099,750	\$249,875	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$655,204	\$547,510	\$523,066	\$551,101	-16%	1%	5%
12710 Equal Opportunity At Risk	\$1,056	\$0	\$0	\$0	-100%	N/A	N/A
12810 Special Education Preschool	\$321,338	\$372,685	\$483,752	\$367,181	14%	-1%	-24%
12900 Other Special Programs	\$45,793	\$37,860	\$108,325	\$74,147	62%	96%	-32%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$615,765	\$852,257	\$946,467	\$1,216,366	98%	43%	29%
13300 Adult/Continuing Education Programs; Occupational Programs	\$10,666	\$1,292	\$0	\$0	-100%	-100%	N/A
13600 Adult/Continuing Education Programs; Special Interest Programs	\$2,277	\$0	\$0	\$0	-100%	N/A	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$651	\$0	\$0	N/A	-100%	N/A
14100 Summer School Programs; Elementary	\$14,755	\$200,138	\$51,184	\$51,433	249%	-74%	0%
14200 Summer School Programs; Middle/Junior High School	\$56,031	\$44,805	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$63,376	\$151,362	\$2,743	\$9,977	-84%	-93%	264%
16200 Preventive Remediation	\$342,822	\$661,198	\$360,480	\$308,839	-10%	-53%	-14%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$0	\$414,500	\$592,650	\$1,397,110	N/A	237%	136%
22110 Improvement of Instruction; Service Area Direction	\$486,660	\$418,112	\$380,342	\$374,293	-23%	-10%	-2%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$929,039	\$1,380,525	\$3,614,118	\$3,445,542	271%	150%	-5%
22130 Improvement of Instruction; Instructional Staff Training	\$202,047	\$237,870	\$29,689	\$15,497	-92%	-93%	-48%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$142,137	\$109,435	N/A	N/A	-23%
22220 Library/Media Services; School Library	\$1,021,073	\$1,283,324	\$1,305,345	\$1,300,539	27%	1%	0%
22230 Library/Media Services; Audiovisual	\$14,496	\$23,836	\$16,378	\$39,379	172%	65%	140%
22360 Instruction, Related Technology; Network Support	\$10,158	\$498	\$0	\$0	-100%	-100%	N/A
22380 Instruction, Related Technology;Professional Development for Instruction, Focused Tr	\$0	\$0	\$1,005	\$16,811	N/A	N/A	> 500%
22900 Other Support Service, Instructional Staff	\$0	\$109,903	\$168,383	\$149,388	N/A	36%	-11%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$1,243,994	\$1,987,338	\$1,120,495	\$388,076	-69%	-80%	-65%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$1,600	\$3,600	\$4,000	\$0	-100%	-100%	-100%
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$20,268	\$21,937	\$26,201	\$18,859	-7%	-14%	-28%
26497 2007 Account Code - Teachers Retirement Fund	\$2,510,075	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$41,652,341	\$56,734,310	\$59,501,926	\$58,879,272	41%	4%	-1%

Student Instructional Support

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Monroe County Com Sch Corp (5740)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21110 Attendance and Social Work Services; Service Area Direction	\$106,073	\$134,625	\$150,959	\$156,766	48%	16%	4%
21130 Attendance and Social Work Services; Social Work Services	\$770,018	\$1,258,509	\$1,267,087	\$1,112,529	44%	-12%	-12%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$693	\$2,021	\$3,588	N/A	418%	78%
21220 Guidance Services; Counseling Services	\$1,101,829	\$1,317,709	\$1,280,108	\$1,272,462	15%	-3%	-1%
21340 Health Services; Nurse Services	\$406,865	\$552,045	\$708,789	\$722,860	78%	31%	2%
21390 Health Services; Other Health Services	\$67,306	\$90,121	\$94,284	\$98,872	47%	10%	5%
21420 Psychological Testing	\$0	\$406,356	\$383,737	\$400,436	N/A	-1%	4%
21430 Psychological Counseling	\$283,782	\$0	\$0	\$0	-100%	N/A	N/A
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$558,637	\$0	\$0	\$0	-100%	N/A	N/A
21530 Speech Pathology and Audiology Services; Audiology Services	\$3,245	\$17,723	\$0	\$0	-100%	-100%	N/A
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$155,603	\$204,552	\$219,305	N/A	41%	7%
21710 Physical Therapy Services; Service Area Direction	\$0	\$58,566	\$0	\$0	N/A	-100%	N/A
21810 Special Education Administration; Service Area Direction	\$219,330	\$565,925	\$619,994	\$664,542	203%	17%	7%
21890 Special Education Administration; Other Special Education Administration	\$301,438	\$52,578	\$99,972	\$147,743	-51%	181%	48%
21910 Other Support Services, Students; Service Area Direction	\$94,687	\$0	\$0	\$0	-100%	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$527,696	\$83,453	\$1,733	\$0	-100%	-100%	-100%
24100 Office of The Principal	\$4,236,102	\$5,796,754	\$6,030,514	\$6,075,397	43%	5%	1%
Student Instructional Support Total	\$8,677,008	\$10,490,661	\$10,843,749	\$10,874,501	25%	4%	0%
Overhead and Operational							
23120 Board of Education; Service Area Assistants	\$112,147	\$201,379	\$128,970	\$133,964	19%	-33%	4%
23150 Board of Education; Legal Services	\$87,869	\$41,939	\$117,738	\$88,441	1%	111%	-25%
23160 Board of Education; Promotion Expenses	\$4,303	\$8,519	\$26,717	\$3,288	-24%	-61%	-88%
23210 Executive Administration; Office of The Superintendent	\$184,479	\$200,022	\$333,501	\$349,110	89%	75%	5%
23230 Executive Administration; Staff Relations and Negotiations	\$31,914	\$31,472	\$552	\$1,884	-94%	-94%	241%
23290 Executive Administration; Other Executive Administration Services	\$88,665	\$0	\$0	\$0	-100%	N/A	N/A
25110 Fiscal Services; Office of The Business Manager	\$365,174	\$608,536	\$503,474	\$516,546	41%	-15%	3%
25120 Fiscal Services; Service Area Direction	\$77,578	\$107,371	\$116,736	\$122,905	58%	14%	5%
25160 Fiscal Services; Financial Accounting	\$720	\$2,634	\$981	\$159	-78%	-94%	-84%
25191 Other Fiscal Services; Refund of Revenue	\$449,556	\$379,909	\$115	\$0	-100%	-100%	-100%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$7,286	\$706	\$342	N/A	-95%	-52%
25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$89,612	\$0	\$0	\$0	-100%	N/A	N/A
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$86,427	\$97,276	\$79,840	N/A	-8%	-18%
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$38,586	\$50,934	\$54,633	\$52,766	37%	4%	-3%
25300 Printing, Publishing, and Duplicating Services	\$79,547	\$107,187	\$100,024	\$87,661	10%	-18%	-12%
25400 Planning, Research, Development and Evaluation	\$21,915	\$1,407	\$0	\$0	-100%	-100%	N/A
25600 Public Information Services	\$4,878	\$0	\$0	\$0	-100%	N/A	N/A
25710 Personnel Services; Supervision of Personnel Services	\$366,219	\$571,429	\$699,739	\$771,584	111%	35%	10%
25750 Personnel Services; Health Services	\$16,565	\$16,184	\$16,184	\$15,584	-6%	-4%	-4%
25790 Personnel Services; Other Professional Services	\$0	\$90,251	\$87,804	\$76,623	N/A	-15%	-13%
25810 Administrative Technology Services; Technology Services Supervison And Administra	\$0	\$315,232	\$281,349	\$294,299	N/A	-7%	5%
25890 Other Technology Services	\$239,320	\$0	\$9,345	\$0	-100%	N/A	-100%
25990 Other Support Services, Central	\$16,466	\$131,601	\$25,454	\$109,979	> 500%	-16%	332%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$169,154	\$266,396	\$251,590	\$255,025	51%	-4%	1%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$8,866,043	\$10,683,159	\$9,742,406	\$9,768,224	10%	-9%	0%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$31,518	\$27,979	\$28,465	\$21,521	-32%	-23%	-24%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$1,245,702	\$1,284,663	\$1,617,577	\$1,943,330	56%	51%	20%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,476	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$103,576	\$128,302	\$240,457	\$257,441	149%	101%	7%
26600 Operation and Maintenance of Plant Services; Security Services	\$165,913	\$175,308	\$186,269	\$179,158	8%	2%	-4%
26700 Operation and Maintenance of Plant Services; Insurance	\$419,103	\$918,644	\$893,611	\$627,632	50%	-32%	-30%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Monroe County Com Sch Corp (5740)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
27010 Student Transportation; Service Area Direction	\$197,152	\$281,143	\$479,770	\$365,858	86%	30%	-24%
27100 Student Transportation; Vehicle Operation	\$1,592,755	\$2,170,642	\$2,227,798	\$2,328,871	46%	7%	5%
27200 Student Transportation; Monitoring Services	\$236,890	\$391,875	\$360,032	\$369,216	56%	-6%	3%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$843,624	\$1,022,692	\$1,298,272	\$1,255,682	49%	23%	-3%
27400 Student Transportation; Purchase of School Buses	\$892,358	\$96,340	\$940,161	\$817,330	-8%	> 500%	-13%
27500 Student Transportation; Insurance on Buses	\$86,873	\$45,282	\$63,210	\$71,333	-18%	58%	13%
27700 Student Transportation; Contracted Transportation Services	\$1,309,997	\$1,394,344	\$1,413,770	\$1,292,573	-1%	-7%	-9%
27900 Student Transportation; Other Student Transportation Services	\$6,935	\$4,443	\$4,761	\$5,587	-19%	26%	17%
31100 Food Services Operations; Service Area Direction	\$89,552	\$114,030	\$140,148	\$146,205	63%	28%	4%
31200 Food Services Operations; Food Preparation and Dispensing	\$3,462,902	\$4,506,780	\$4,736,249	\$4,673,338	35%	4%	-1%
31300 Food Services Operations; Food Delivery	\$40,149	\$48,514	\$66,928	\$66,465	66%	37%	-1%
31900 Other Food Services	\$45,239	\$67,805	\$22,890	\$25,628	-43%	-62%	12%
Overhead and Operational Total	\$22,082,420	\$26,588,061	\$27,315,663	\$27,175,392	23%	2%	-1%
Nonoperational							
33400 Athletic Coaches	\$366,244	\$460,700	\$494,310	\$481,582	31%	5%	-3%
33600 Nonpublic School Pupil Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33930 Latch Key Kid Program	\$0	\$76,468	-\$97,695	\$0	N/A	-100%	N/A
33940 Child Care Services	\$1,335,014	\$1,327,513	\$1,066,897	\$995,192	-25%	-25%	-7%
33990 Other Community Services; Other	\$34,394	\$54,334	\$41,729	\$41,473	21%	-24%	-1%
43000 Facilities Acquisition and Construction; Professional Services	\$0	\$1,525,921	\$0	\$0	N/A	-100%	N/A
45100 Building Acquisition, Construction and Improvements	\$4,059,185	\$5,217,860	\$2,177,381	\$2,760,073	-32%	-47%	27%
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$868,455	\$1,094,815	\$1,084,391	N/A	25%	-1%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$326,195	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$2,181,095	\$1,854,245	\$2,928,715	\$3,458,239	59%	87%	18%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$48,324	\$213,393	\$254,544	\$142,162	194%	-33%	-44%
51100 Debt Services; Principal on Debt; Bonds	\$545,575	\$0	\$0	\$192,757	-65%	N/A	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$110,906	\$0	\$143,388	N/A	29%	N/A
52100 Debt Services; Interest on Debt; Bonds	\$8,100	\$1,388,703	\$1,514,610	\$1,012,026	> 500%	-27%	-33%
52200 Debt Services; Interest on Debt; Temporary Loans	\$262,921	\$302,868	\$75,715	\$0	-100%	-100%	-100%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$10,829,807	\$10,434,128	\$16,910,315	\$11,415,042	5%	9%	-32%
Nonoperational Total	\$19,996,852	\$23,835,495	\$26,461,337	\$21,726,325	9%	-9%	-18%
Prorated By Fund							
26491 2007 Account Code - PERF	\$1,187,999	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$4,015,322	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$522,260	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$11,964,561	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$42,597	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$1,137,510	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$18,870,249	\$0	\$0	\$0	N/A	N/A	N/A